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# TRIPURA GAZETTE

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**PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.**

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

**NO.F.1-11(91)-TAX/GST/2018(Part)** **Dated, Agartala, the 26th July, 2018**

**Notification No. 15/2018-State Tax (Rate)**

In exercise of the powers conferred by sub-section (3) of section 9 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura, in the Finance Department, No.13/2017- State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 219, dated the 29th June, 2017, namely:-

In the said notification, -

(i) in the Table, after serial number 10 ahd the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) |
|---|---|---|---|
| "11 | Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs). | Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm. | A banking company or a non-banking financial company, located in the taxable territory."; |

(ii) in the Explanation, after clause (f), the following clause shall be inserted, namely: -

'(g) "renting of immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.'.

2. This notification shall come into force with effect from 27th of July, 2018.

By Order of the Governor,

26/7/18

(M. Nagaraju)
Principal Secretary
Government of Tripura
Finance Department

Note: -The principal notification No. 13/2017 - State Tax (Rate), dated the 29th June, 2017 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 219, dated the 29th June, 2017 and was last amended by notification No. 3/2018 - State Tax (Rate), dated the 21st February, 2018 *vide* number 48, dated the 21st February, 2018.

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